

**PORTFOLIO SUPPLEMENTARY
ADDITIONAL ESTIMATES
STATEMENTS 2011-12**

APPROPRIATION BILL (NO. 5) 2011-12

APPROPRIATION BILL (NO. 6) 2011-12

TREASURY PORTFOLIO

EXPLANATIONS OF SUPPLEMENTARY
ADDITIONAL ESTIMATES 2011-12

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President of the Senate
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Speaker
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Dear Mr President
Dear Mr Speaker

I hereby submit these Portfolio Supplementary Additional Estimates Statements in support of the additional appropriations sought for the Treasury Portfolio, through Appropriation Bill (No. 5) 2011-12 and Appropriation Bill (No. 6) 2011-12.

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the Portfolio.

I present these statements by virtue of my ministerial responsibility for accountability to the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Wayne Swan'.

WAYNE SWAN

Abbreviations and conventions

The following notations may be used:

| | |
|---------|---|
| NEC/nec | not elsewhere classified |
| - | nil |
| .. | not zero, but rounded to zero |
| na | not applicable (unless otherwise specified) |
| nfp | not for publication |
| \$m | \$ million |

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

ENQUIRIES

Should you have any enquiries regarding this publication please contact Ms Kim Giles in the Department of the Treasury on (02) 62632111.

A copy of this document can be located on the Australian Government Budget website at: <http://www.budget.gov.au>.

**USER GUIDE
TO THE
PORTFOLIO SUPPLEMENTARY
ADDITIONAL ESTIMATES
STATEMENTS**

USER GUIDE

The purpose of the 2011-12 Portfolio Supplementary Additional Estimates Statements (PSAES) is to inform Senators, Members of Parliament and the public of the proposed allocation of additional resources to Government outcomes by agencies within the portfolio.

The PSAES facilitate understanding of the proposed appropriations in Appropriation Bill (No. 5) 2011-12 and Appropriation Bill (No. 6) 2011-12. In this sense the PSAES is declared by the Appropriation Acts to be a 'relevant document' to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

Appropriation Bill (No. 5), which follows on from Appropriation Bill (No. 1) tabled at Budget and Appropriation Bill (No. 3) tabled at Additional Estimates, will provide additional expenditure authority for the ordinary annual services of government in respect of the 2011-12 financial year. Appropriation Bill (No. 6), which follows on from Appropriation Bill (No. 2) tabled at Budget and Appropriation Bill (No. 4) tabled at Additional Estimates, will provide additional expenditure authority in respect of the 2011-12 financial year for capital works and services, payments to or for the States, Territories and local government authorities, and new administered outcomes not authorised by specific legislation.

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AUSTRALIAN TAXATION OFFICE

Overview of additional appropriations

The Australian Taxation Office (ATO) is seeking an additional \$7.4 million in Appropriation Bill (No.5) 2011-12 for the stronger super – self managed superannuation funds auditor registration measure (\$4.5 million) and the personal income tax – better targeting of the employment termination payment tax offset measure (\$2.9 million).

The ATO is also seeking an additional \$1.5 million in Appropriation Bill (No. 6) 2011-12 for the stronger super – self managed superannuation funds auditor registration measure.

Details of the stronger super – self managed superannuation funds auditor registration and personal income tax – better targeting of the employment termination payment tax offset measures are in Budget Paper No. 2, *Budget Measures 2012-13*.

AGENCY MEASURES TABLE

Table 1.1 summarises new Government measures taken since the 2011-12 Additional Estimates. The table shows the measures, with the affected program identified.

Table 1.1: ATO supplementary additional estimates measures

| | Program | 2011-12 \$'000 | 2012-13 \$'000 | 2013-14 \$'000 | 2014-15 \$'000 | |
|---|----------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| Expense measure | | | | | | |
| Personal income tax - better targeting of the employment termination payment tax offset | | | | | | |
| | Departmental expense | 1.1 | 2,907 | 5,345 | 261 | 111 |
| Stronger Super - self managed superannuation funds auditor registration | | | | | | |
| | Departmental expense | 1.1 | 4,451 | 1,353 | 1,220 | 1,038 |
| | Departmental capital | 1.1 | 1,483 | - | - | - |
| Total | | | 8,841 | 6,698 | 1,481 | 1,149 |

ADDITIONAL ESTIMATES AND VARIATIONS

Table 1.2 details the changes to the resourcing for the ATO at Supplementary Additional Estimates, by outcome. The table also details the Additional Estimates and variations resulting from new measures since the 2011-12 Additional Estimates in Appropriation Bills (No. 5 and No. 6).

Table 1.2: ATO supplementary additional estimates and variations to outcomes from measures

| | Program | 2011-12 \$'000 | 2012-13 \$'000 | 2013-14 \$'000 | 2014-15 \$'000 |
|---|---------|-------------------|-------------------|-------------------|-------------------|
| Outcome 1 | | | | | |
| Increase in estimates (departmental) | | | | | |
| Personal income tax - better targeting of the employment termination payment tax offset | | | | | |
| | 1.1 | 2,907 | 5,345 | 261 | 111 |
| Stronger Super - self managed superannuation funds auditor registration | | | | | |
| | 1.1 | 4,451 | 1,353 | 1,220 | 1,038 |
| | 1.1 | 1,483 | - | - | - |
| Net impact on estimates for Outcome 1 (departmental) | | | | | |
| | | 8,841 | 6,698 | 1,481 | 1,149 |

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Supplementary Additional Estimates sought for the ATO through Appropriation Bills (No. 5 and No. 6).

Table 1.3: Appropriation Bill (No.5) 2011-12

| | Total available appropriation | Budget and additional estimates | Revised | Supplementary additional estimates |
|--|-------------------------------|---------------------------------|------------------|------------------------------------|
| | 2010-11 | 2011-12 | 2011-12 | 2011-12 |
| | \$'000 | \$'000 | \$'000 | \$'000 |
| DEPARTMENTAL PROGRAMS | | | | |
| Outcome 1 | | | | |
| Confidence in the administration of aspects of Australia's taxation and superannuation systems through helping people understand their rights and obligations, improving ease of compliance and access to benefits, and managing non-compliance with the law | 3,146,456 | 3,270,150 | 3,277,508 | 7,358 |
| Total departmental | 3,146,456 | 3,270,150 | 3,277,508 | 7,358 |

Table 1.4: Appropriation Bill (No. 6) 2011-12

| | Total available appropriation | Budget and additional estimates | Revised | Supplementary additional estimates |
|----------------------|-------------------------------|---------------------------------|---------------|------------------------------------|
| | 2010-11 | 2011-12 | 2011-12 | 2011-12 |
| | \$'000 | \$'000 | \$'000 | \$'000 |
| Non-operating | | | | |
| Equity injections | 28,639 | 30,692 | 32,175 | 1,483 |
| Total | 28,639 | 30,692 | 32,175 | 1,483 |